

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 239

2015 Regular Session

LaFleur

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

FISCAL CONTROLS. Provides for content of financial statements of local auditees. (8/1/15)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Delete in proposed law with respect to reports of nongovernmental entities or not-for-profit entities that receive public funds reference to the "schedule provided for benefits" and refer instead to "expenditures itemized in the supplemental report".
2. Add provision that if the Legislative Audit Advisory Council determines based upon its review and investigation that, without appropriate cause, a local auditee has failed for three consecutive years to sufficiently resolve the findings contained in an audit report of such local auditee, the council may, after notice to and a public hearing with the local auditee, make a determination that the local auditee has failed or refused to comply with present law, and upon two-thirds vote of the entire membership of the council, may direct the treasurer to withhold funds in accordance with present law.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 239 Reengrossed

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Present law (R.S. 24:513) provides for the powers and duties of the legislative auditor. Authorizes the legislative auditor to compile financial statements and to examine, audit, or review the books and accounts of public and quasi public agencies and bodies. Provides that independently elected public local officials, including judges, sheriffs, clerks of court, assessors, and district attorneys, all parish governing authorities, all political subdivisions created by parish governing authorities or by law, and all districts, boards, and commissions created by parish governing authorities either independently or in conjunction with other units of government, school boards, district public defender offices, municipalities, all political subdivisions created by municipal governing authorities, and all boards and commissions created by municipalities, either independently or in conjunction with other units of government, city courts, quasi-public agencies, housing authorities, mortgage authorities, or other political subdivisions of the state not included within La.'s Comprehensive Annual Financial Reports, referred to as "local auditees", are audited or reviewed by licensed certified public accountants, subject to review by the legislative auditor. Provides that the legislative auditor may audit or investigate a local auditee under certain specified circumstances.

Present law requires each local auditee to include the total compensation, reimbursements, and benefits of an agency head, political subdivision head, or chief executive officer related to the position, including but not limited to travel, housing, unvouchered expenses, per diem, and registration fees, to be included in a supplemental report within the financial statement of the local auditee.

Proposed law retains present law, but additionally provides that nongovernmental entities or not-for-profit entities that receive public funds shall report only the use of the public funds for the expenditures itemized in the supplemental report required by present law.

Present law provides that if the Legislative Audit Advisory Council determines based upon its review and investigation that, without appropriate cause, an auditee has not complied with the recommendations contained in an audit report of such auditee, the council shall forward its determination of noncompliance to the Joint Legislative Committee on the Budget and the appropriate oversight committees of the House of Representatives and the Senate.

Proposed law provides retains present law and adds that if the council determines based upon its review and investigation that, without appropriate cause, a local auditee as defined present law (R.S. 24:513) has failed for three consecutive years to sufficiently resolve the findings contained in an audit report of such local auditee, the council may, after notice to and a public hearing with the local auditee, make a determination that the local auditee has failed or refused to comply with the provisions of present law, and upon two-thirds vote of the entire membership of the council, may direct the treasurer to withhold funds in accordance with present law (R.S. 39:72.1).

(Amends R.S. 25:513(A)(3) and 554(B))

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